

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

PETER ERIC HENDRICKSON and
DOREEN M. HENDRICKSON,

Defendants.

Case No. 06-11753

Honorable Nancy G. Edmunds

**ORDER ACCEPTING IN PART AND REJECTING IN PART MAGISTRATE JUDGE'S
REPORT AND RECOMMENDATION [17]**

This matter comes before the Court on the Magistrate Judge's February 8, 2007 Report and Recommendation [17]. Being fully advised in the premises and having reviewed the record and the pleadings, including Defendants' Objections, the Court hereby ACCEPTS IN PART and REJECTS IN PART the Magistrate Judge's Report and Recommendation.

The Court REJECTS that part of the Report and Recommendation denying the government's request for an injunction requiring Defendants to file amended Form 1040 tax returns for tax years 2002 and 2003. The Magistrate Judge denied this request as moot, given that Defendants had already been ordered to return erroneously issued refunds for these two tax years. This position assumes, however, that Defendants' federal income tax withholdings on their 2002 and 2003 W-2s were equal to their eventual tax liability, which is not necessarily the case.

Therefore, the Court GRANTS the government's request for an injunction on this additional issue and hereby ACCEPTS and ADOPTS the remainder of the Magistrate Judge's Report and Recommendation. The government's motion for summary judgment [9] is GRANTED.

SO ORDERED.

s/Nancy G. Edmunds
Nancy G. Edmunds
United States District Judge

Dated: February 26, 2007

I hereby certify that a copy of the foregoing document was served upon the parties and/or counsel of record on February 26, 2007, by electronic and/or ordinary mail.

s/Carol A. Hemeyer
Case Manager